



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS PERFORMANCE AUDITOR MGR

Job Number: 20001781

Job Code: 94660V151116

Job Group: 9400 - BUDGET AND FINANCIAL MANAGEMENT

Job Established: 12/16/2007

Job Revised: 11/16/2015

Grade: 18 Salary (MIN - MID):

\$26,462-\$35,056 - Hourly

\$4,300.08-\$5,696.60 - 37.5 Hr. Monthly Salary

\$4,586.76-\$6,076.38 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$27,665 - Hourly

\$4,495.58 - 37.5 Hr. Monthly Salary

\$4,795.10 - 40 Hr. Monthly Salary

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Manages all special examinations and performance audits OR, serves in a highly technical capacity reporting to a Division Director. Performs duties of the Director when absent or on request. Serves as main liaison between Office of Auditor of Public Accounts and entities in special examination and audit matters. Coordinates activities between auditors; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree which includes 12 semester hours or 18 quarter hours in accounting or finance.

EXPERIENCE:

Must have seven years of professional auditing experience. At least four years of the required auditing experience must be performance auditing.

Substitute EDUCATION for EXPERIENCE:

Either of the following options will substitute for one year of professional auditing experience. If either of these options are utilized, applicant must still have at least four years of performance auditing experience to qualify as noted above. 1. A master's degree in a social science, political science, public administration, business administration, economics computer science or related field. 2. A passing score on the exam for any of the following: Certification as a Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, Certified Information Systems Auditor, Certified Governmental Financial Manager or Certified Fraud Examiner.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

Prior to attaining merit status in the position of Public Accounts Performance Auditor Manager, must obtain certification/licensure in one of the following areas: Certified Public Accountant (CPA); Certified Information Systems Auditor (CISA); Certified Public Financial Officer (CPFO); Certified Fraud Examiner (CFE); OR license to practice law in the state of Kentucky. Subsequent to obtaining one of the specified certifications/licenses within the required time period, must maintain a current certification/license in one of the five areas identified above for the length of employment in this capacity.

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Ensures the special examination or audit of all assigned agencies and functions by scheduling engagements, interpreting audit procedures and policy for agency personnel. Assists agency personnel with the design or installation of accounting controls, serving as over-all supervisor of auditors assigned to the Branch. Serves as primary Branch level of contact with agency management. Coordinate activities with outside audit organizations such as public accounting firms and federal cognizant agencies. Approves administrative documents such as time reports, leave requests and travel vouchers. At request of or in the absence of the Director, schedules engagement assignments, responds to requests of the State Auditor and Assistant State Auditor. Represents the Director or Assistant State Auditor at official functions. Performs technical review of any Division audit report issued by the APA. Administers other divisional functions as required. Reviews and revises engagement programs for use by engagement teams and in response to changing audit requirements. Conducts training sessions in special examination and audit-related areas. Revises audit manual in response to changes in the audit environment and to remain current. Manages the task of providing technical interpretations to staff on governmental accounting and financial reporting standards as contained in authoritative literature and Kentucky statutes and regulations. Acts as liaison among the division, other state agencies, and the federal government in matters concerning the federally-mandated "Single Audit Act of 1984." Prepares key status reports on engagement audit progress and completion. Attends professional meetings, reviews professional publications, and contacts experts for the purpose of maintaining current knowledge in the fields of accounting and auditing. At direction of Division Director, serves as auditor-in-charge on advanced Level II and Level I audits, performing engagement program steps relating to planning assignment of work, on-the-job training, reviewing of working papers, arriving at conclusions, delivering engagement reports, holding exit conferences and evaluating performance. Based on engagement results, writes reports or letters on internal control evaluations, compliance evaluations, and opinions on supplementary schedule of federal financial assistance. Compiles and reviews engagement reports before submission to Director. Serves in an advisory capacity to the Director and Assistant State Auditor on major procedural and policy questions. As part of an engagement team, participates in the examination of financial statements for third party reliance. Supervises multiple special examination and performance audit teams. Serves as engagement team leader for special examination and performance audits of programs, projects, activities and functions involving measures of economy, efficiency and program effectiveness. Manages audits and staff involved in the performance of special examinations and performance audits.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office environment. Periodic overnight travel is required to perform on-site audit procedures and to attend training opportunities as assigned.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.